dates for filing of return of income are:—

(1) where the assessee is a company, the 30th day of November of the assessment year;

(2) where the assessee is a person, other than a company:—

(i) in a case where the accounts of the assessee are required under Income Tax Act or any other law to be audited, or where the report of an accountant is required to be furnished under section 80 HHC or section 80 HHD, or in the case of a co-operative society, the 31st day of October of the assessment year;

(ii) in a case where the total income includes any income from business or profession, not being a case referred in (2) (i) above, the 31st day of August of the assessment year;

(iii) in any other case, the 30th day of June of the assessment year.

The Central Board of Direct Taxes has clarified that where the last day of filing return of income/loss is a day on which the office is closed, the assessee can file the return on the next day afterwards on which the office is open and in such cases, the return will be considered to have been filed within the specified time limit.

As 29th & 30th June, 1996 were closed holidays, the assessees, in whose case the due date of filing of return of income for A.Y. 1996-97 was 30-6-96, were permitted to file the same upto 1-7-96.

To facilitate the filing of return, special return receipt counters were set up. These counters remained open even on 29th & 30th June, 1996 which happened to be holidays.

(b) No, Sir. Many enquiry counters were set up on different floors of Mayur Bhawan to provide assistance to the tax payers.

(c) No, Sir. Income tax return forms were available at Mayur Bhawan from 25th June, 1996 onwards and even on earlier dates.

(d) to (f) In view of (a), (b) & (c) above, do not arise.

Reforms in Judiciary

256. SHRIMATI JAYANTI PATNAIK: Will the Minister of LAW, JUSTICE AND COMPANY AFFAIRS be pleased to state:

(a) whether Government have any proposal to bring about certain reforms in Indian Judiciary;

(b) if so, the reform measures drafted for the purpose; and

(c) the steps taken in bringing about those reform measures?

THE MINISTER OF STATE OF THE DEPTT. OF LEGAL AFFAIRS, LEGISLATIVE DEPTT. AND DEPTT. OF JUSTICE (SHRI RAMAKANT D. KHALAP): (a) to (c) The improvement of the Judicial and administrative systems in the Courts is a continuous process. To make an in-depth study of the problem of arrears in courts, a Committee of three Chief Justices of High Courts (Justice Malimath Committee) was constituted by the Government in 1989. The Committee has made several recommendations on various aspects covering jurisdictional and procedural modifications, the improvements in the judiciary, the setting up of specialised bodies such as tribunals/ commissions to deal with specific types of cases, the fixation of Judges strength and appointment of Judges in High Courts, the creation of more posts in the Subordinate Judiciary and a number of other general recommendations relating to modernisation of office equipment in courts and allocation of more funds to the judiciary. These recommendations were forwarded inter-alia to all the concerned State Governments and the High Courts for necessary follow-up action.

Further, the problem of arrears of cases in Courts and their expeditious

disposal was also considered in a meeting of the Chief Ministers and Chief Justices held on 4th December, 1993 under the Chairmanship of the Prime Minister. The Conference recommended several steps in a resolution it adopted for the speedy disposal of cases in the Courts/Tribunals. This resolution has been commended to all the State Governments/UT Administrations and High Courts/ Tribunals for necessary action. The implementation of December, 1993 resolution and the recommendations made by the Working Groups were reviewed by the Law Ministers' at their plenary meeting held in Calcutta in November, 1994 and in Hyderabad, in November, 1995. The resolutions adopted in these meeting have been commended to all the concerned authorities for necessary follow-up action.

Interim wage hike

257. SHRI V. RAJESHWAR RAO: DR. SHRIKANT RAMA-CHANDRA JICHKAR:

Will the Minister of FINANCE be pleased to state:

(a) what has the interim wage hike cost the Central Government in actual terms;

(b) what is the expected cost to Government after the final awards; and

(c) what is Governments strategy to curb Government expenditure?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) The Interim Relief sanctioned to Central Government employees in 1993 cost the Government Rs. 650 crores per annum and the Interim Relief sanctioned in 1995 cost the Government Rs. 890 crores per annum.

(b) The expected cost of the final award will be known only after the final Report of the Fifth Central Pay Commission is submitted to the Government.

(c) The Government have recently issued guidelines on expenditure management to control the rate of growth of Government expenditure through various measures. A copy of these guidelines is available in the Parliament House Library.

External and Internal borrowings

258. SHRI BHUPINDER SINGH MANN: Will the Minister of FINANCE be pleased to state:

(a) the details of external and internal borrowings and the rate of interest at which these borrowings have been affected and the total interest accrued on these borrowings during the last three years; and

(b) the amount of loan advanced to agriculture and industry sector separately and the rate of interest thereon?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) The details are as under:

(Rs. crore)

	1993-94	1994-95	1995-96(RE)
Net borrowings			
(i) Internal debt and other liabilities	55183	52558	62041
(ii) External assistance on Government account	5074	5146	1969